Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2001 General Assembly.

SENATE ENROLLED ACT No. 249

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-7-1-31.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 31.1. (a) The fiscal body of each city and the fiscal body of each town shall, by ordinance or resolution, establish a cumulative capital improvement fund for the city or town. Except as otherwise provided in subsection (c), the city or town may only use money in its cumulative capital improvement fund to:

- (1) purchase land, easements, or rights-of-way;
- (2) purchase buildings;
- (3) construct or improve city owned property; or
- (4) design, develop, purchase, lease, upgrade, maintain, or repair:
 - (A) computer hardware;
 - (B) computer software;
 - (C) wiring and computer networks; and
 - (D) communications access systems used to connect with computer networks or electronic gateways;
- (5) pay for the services of full-time or part-time computer maintenance employees;
- (6) conduct nonrecurring in-service technology training of unit employees;

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- (7) undertake Internet application development; or
- (8) retire general obligation bonds issued by the city or town for one (1) of the purposes stated in subdivision (1), (2), or (3), (4), (5), or (6).
- (b) The money in the city's or town's cumulative capital improvement fund does not revert to its general fund.
- (c) A city or town may at any time, by ordinance or resolution, transfer to:
 - (1) its general fund; or
- (2) an authority established under IC 36-7-23; money derived under this chapter that has been deposited in the city's or town's cumulative capital improvement fund.

SECTION 2. IC 36-8-14-2, AS AMENDED BY P.L.1-1999, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 2. (a) As used in this section, "emergency medical services" has the meaning set forth in IC 16-18-2-110.

- (b) As used in this section, "volunteer fire department" has the meaning set forth in IC 36-8-12-2.
- (c) The legislative body of a unit or the board of fire trustees of a fire protection district may provide a cumulative building and equipment fund under IC 6-1.1-41 for the following purposes:
 - (1) The
 - (A) purchase, construction, renovation, or addition to buildings; or
 - (B) purchase of land;

used by the fire department or a volunteer fire department serving the unit.

- (2) The purchase of firefighting equipment for use of the fire department or a volunteer fire department serving the unit, including making the required payments under a lease rental with option to purchase agreement made to acquire the equipment.
- (3) In a municipality, the purchase of police radio equipment.
- (4) The:
 - **(A)** purchase, construction, renovation, or addition to a building;
 - (B) purchase of land; or the
 - **(C)** purchase of equipment;

for use of a provider of emergency medical services under IC 16-31-5 to the unit establishing the fund.

(d) In addition to the requirements of IC 6-1.1-41, before a cumulative fund may be established by a township fire protection









district, the county legislative body which appoints the trustees of the fire protection district must approve the establishment of the fund. SECTION 3. **An emergency is declared for this act.**

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President of the Senate	
President Pro Tempore	C
Speaker of the House of Representatives	
Approved:	þ
Governor of the State of Indiana	y

